H. Stopes
Dec. 1889.

A

# LETTER

UPON THE

# DISTILLERY,

TO THE

# FRAMERS

OF THE

# ERTH-SHIRE RESOLUTIONS.

[PRICE SIXPENCE.]

1609/2720.

TO THE

# FRAMERS

OF THE

# PERTH-SHIRE RESOLUTIONS.

GENTLEMEN,

IT is a wiſe maxim in private life, That no man ſhould ſuffer himſelf to act, while under the influence of ſudden paſſion. But public bodies of men are not to be reſtricted by ſuch prudential rules; and you, *Gentlemen*, have lately taught us how far the impetuoſity of Britiſh Subjects may go, when called forth by imagined wrongs.

The flame which you have excited againſt the *Diſtillery Act*, in all quarters of the country, does great honour to your

 nerves;

nerves; and you have already proved how ſuperior you are to Law and Government, as in fact the execution of a Public Law ſtands at this moment ſuſpended by the authority of your Reſolutions.

Probably, however, as you are now again diſperſed, and living quietly at your own homes, the heat of your zeal may be a little abated; and I am in hopes you will with patience attend to a few plain facts, which, with great deference, I propoſe to lay before you.

In 1778, the Diſtillery of Great Britain produced to the Public L. 670,000 Sterl. The Miniſter at the time thought, that becauſe this revenue was *great*, it might be made *greater*. He raiſed the duties once and again; and the conſequence was, that, laſt year, it ſunk to little more than L. 300,000 Sterling. The reaſon is plain, — becauſe the ſmuggling of ſpirits, foreign and domeſtic, became an important object.

Scotland,

Scotland, by ſituation, was peculiarly adapted to this illegal traffic. Its extenſive coaſts made it difficult to guard every part; and Exciſemen could not be ſtationed in all quarters of the interior country, to prevent Fraudulent Stills. The Acts introducing *Large Stills*, never were executed in the Highlands of Scotland. — Not ſatisfied with ſupplying their own conſumpt without duty, the inhabitants converted their neceſſity into a regular buſineſs. They purchaſed grain from all quarters, and ran down their ſpirits upon the Low Country, to the ruin of Fair Trade, and the deſtruction of the Revenue.

This unavoidably drew upon them a number of penal proſecutions from the Exciſe. Many ſmall Stills were ſeized, and fines levied on the miſerable inhabitants. The ſeverity of the law came after all to be over-matched by the increaſed cunning and perſeverance of the people. The illicit trade went on: a kind of war

took place; many individuals were ruined; and the minds of the people being embittered againſt Government, a nurſery of ſmugglers formed itſelf upon principle. The circumſtances here ſtated, threw the Landholders into a diſagreeable dilemma. The uſe of Spirits in theſe cold climates, they conſidered to be in ſome degree neceſſary to life. The carriage of the barley to a town, or entered diſtillery, was found to bear extremely hard upon many of their tenants; and the daily proſecution of the people by the Exciſe, proved to their maſters vexatious and diſtreſſing.

In this ſituation, applications were again and again made to Government, to no purpoſe; becauſe no plan was offered for obtaining relief, which did not threaten greater evils than thoſe meant to be removed. Government had before its eyes, a ſad example of the danger which might ariſe from partial exemption, in this very article of the Diſtillery. The eſtate of a private Gentleman in the ſhire of Inverneſs, had been plundered by the army

army under Viſcount Dundee. To indemnify him, the Parliament of Scotland, in 1690, not very wiſely, farmed to him the duties ariſing from the grain of his own waſted lands, diſtilled into Whiſky, for a fixed payment of 400 merks Scots *per annum* by way of tack-duty, and without ſpecifying any limitation in point of time. Under colour of this exemption, originally inſignificant, but which the ſucceeding heirs of that family were thought entitled to, as reaching all duties on Spirits manufactured upon their eſtate, not only exiſting at the time, but impoſed ſince, the Revenue has ſuffered, for the laſt twenty years, at the rate of not leſs, it is believed, than L. 20,000 *per annum*. The eſtate from which this enormous evil proceeded, is ſaid to be of no greater extent than about L. 700 *per annum* of rent. It is ſaid, that Adminiſtration has once and again offered large ſums to compromiſe and purchaſe up this exemption, and the very Act now in conſideration contains a ſpecial clauſe to that effect. This Act,

at

at the ſame time, contains full proof, that the particular circumſtances of the Highlands of Scotland were ſufficiently under view; and that Parliament was not unwilling to give a certain indulgence there, if it could be ſo guarded as not to be attended with real and extenſive miſchief to the whole community.

In Art. 7. of your Reſolutions, you hold the language of good ſubjects, by ſaying, that however hard the law as it lately ſtood, bore againſt the Highland part of the country, you thought it your duty, *to give every ſupport to the Officers of Exciſe, in ſuppreſſing illegal diſtilleries.*—I ſhall not take it upon me to contradict this eulogium, though I confeſs it excites my wonder, that the united endeavours, and well-known influence of ſo many of the firſt Noblemen and Gentlemen of this country, to execute the law, and to ſupport its Officers againſt the depredations of *their own tenants and dependents*, ſhould have been attended with ſo little ſucceſs.—Were it not for the reſpectable authority of your aſſertion,

aſſertion, I ſhould rather have ſuppoſed, that in many parts of the Highlands, the uſe of illegal Stills had been in a great degree countenanced by the owners of the land upon which the manufacture was carried on; and that there are few diſtricts to the North of the Tay, where the tenantry are in a ſtate of *reſiſtance* to their maſters.

You proceed to ſay, that there can be no difficulty in framing a law, which may give a reaſonable indulgence to the Highlands, in the uſe of ſmall Stills, and at the ſame time ſecure the Revenue againſt illicit practices.

This was the very ground of the clauſes which you now object to in the late Act. You are not ignorant that it was upon *your own earneſt and repeated ſupplications*, that the indulgence thereby given to the Highlands of Scotland, was liſtened to in Parliament, and with difficulty carried through.--Private exemptions from public laws, are dangerous engines of State, and never to be dealt out except with the greateſt

greateſt reſerve.—You are grievouſly miſtaken, if you ſuppoſe that the Legiſlature was anxious to beſtow *immunities* upon you, and willing to give you them upon any terms. Your own Repreſentatives had not the confidence to aſk any ſuch favour.—They knew that it was in vain to look for an exemption to the Highlands of Scotland, without being attended with the moſt anxious guards for the preſervation of the Revenue, and the protection of the fair trader.—Upon your own repreſentation, that *Stills of legal ſize* could not be uſed in the Highlands, it was at length agreed to make the law bend to this particular ſituation, and to indulge the Highlands of Scotland with *Small Stills;* but an *unconditional* uſe of them neither was aſked by you, nor could reaſonably be given.

In one reſpect, it is believed the condeſcenſion of the Legiſlature went further than even your own moſt ſanguine expectations had carried you. In general, you only pointed at the convenience of *ſmall Stills,*

*Stills*, and a repeal of the law which eſtabliſhed large ones. *Small duties* joined to *ſmall Stills*, you ſcarcely had in view; but if fraud and ſmuggling could be prevented, the Legiſlature was willing to go any length for your accommodation.

To ſuppoſe that ſuch accommodations were to be given, without the moſt effectual proviſions againſt fraud and abuſe, at the very moment that the *Feirntoſh* Diſtillery was to be purchaſed by Government at a high price, ſeems an idea too extravagant for rational men to entertain. It would have been folly and weakneſs in the extreme.

I may go further, and ſay, that where an extraordinary evil exiſts, the Supreme Power of every country is entitled to remove it, by any practicable means, tho' it ſhould be at the riſk of incroaching upon the ordinary rules of private right. This is founded upon the ſoundeſt maxims of conſtitutional policy. Evils without number, in former days, exiſted in the Highlands and Borders, which put the

Civil Power of this nation to defiance. Let the Gentlemen of Perthſhire open the ſtatute book of their country, and they will find it filled with public laws founded upon this principle. They will ſee, in one view, under the title of *Highlands and Borders*, in Lord Kames's Abridgement, the length to which neceſſity impelled the Legiſlature to go in this particular.

Neither was ſuch practice confined to your own country. When incloſing by hedges begun in England, it was oppoſed by the common people, who deſtroyed them in *the night-time*. The remedy for this, was to ſubject the whole inhabitants of the pariſh, *guilty* and *innocent*, to the damages incurred, which was done by an Act in the 13th of Edward I. The effects of that law proved ſo ſalutary, upon trial, that it was followed in many ſucceeding caſes.

But, not to enlarge upon thoſe laws, either in England or Scotland, which relate to a ſtate of ſociety happily terminating with the laſt century, I ſhall take the

the liberty to recall to your remembrance, precedents more recent, and more directly in point.

In England, it is well known, that at this day, the *hundred* is liable when any man is robbed within it, which is founded upon the idea of obliging the vicinity to make *hue and cry* after the felon. And of the ſame nature is the action given by Stat. 9. George I. cap. 22. againſt the inhabitants of any hundred, to all who have ſuffered by the offences therein enumerated, which are, the killing or maiming of cattle, cutting down or deſtroying trees, ſetting fire to any barn or out-houſe, corn, ſtraw, hay, or wood.

In Scotland, the Heretors in Counties are liable for the charges of apprehending, ſubſiſting, and proſecuting criminals, and they are by law appointed to aſſeſs themſelves for that purpoſe.

By Act I. cap. 48. and Act 16. cap. 16. of George I. the inhabitants of pariſhes, towns, villages, &c. are made liable for the deſtruction of trees, unleſs the

party offending ſhall be apprehended and convicted by ſuch pariſh, town, or village, within ſix months.

The laſt-mentioned Statutes apply to Scotland as well as England, and ſo does the 1ſt of George I. cap. 5. commonly known by the name of the *Riot Act*, which ſubjects hundreds, cities, towns, and counties, to all the damages occaſioned by demoliſhing houſes, and other acts of violence therein mentioned. Upon this Statute, the County of Perth itſelf was made liable at the inſtance of Miln of Millfield in 1775. The Gentlemen of the County of Edinburgh will ſoon experience the effect of it in a caſe of ſtill deeper conſequence, tho' it muſt be admitted that none of them had any acceſſion whatever to the offence:—And the ſame was the caſe, when three inhabitants of the City of London were ſingled out, within theſe few years, to pay about L. 70,000 of damages done by the inſanity of the populace, in burning Mr Langdale's diſtillery.

Your

Your ſituation, Gentlemen, effectually ſecures you from all ſuch extenſive danger. You have no valuable churches, few great buildings of any kind, no diſtillery upon a large ſcale:--That there are theftuous, petty, and fraudulent Stills upon your eſtates, is on all hands acknowledged. But altho' I readily believe that you are far above having any immediate concern with them yourſelves, yet you will find it extremely difficult to convince the world that it is not in your power to exterminate them, if you are ſo inclined.—If a Highland Proprietor living in the heart of his eſtate, which moſt of you do, has not ſo much controul over his tenants, I ſhall only ſay that they are the leaſt controuled people of any in Europe; for, I know no other human power, that, without your aſſiſtance, can effect it.

If, by the ſecurity of property, you mean that you will part with no ſhare that belongs to you, upon any public account whatever—I deny that ſuch an abſolute ſecurity ſubſiſts in Great Britain, and far leſs in any other nation.

You

You complain bitterly, Gentlemen, that you have *an office impoſed on you* without your conſent; and at the ſame time, that you are not furniſhed with proper authority to act in it with vigour and effect, being reduced to the ſtate of mere ſpies, and aſſiſtants to Officers of Exciſe, without any juriſdiction or power to prevent the abuſes which the Statute means to repreſs.

But, upon reflection, you muſt be ſenſible that all this is mere *verbage*, without any ſober intelligent meaning. You have all the power and juriſdiction that Country Gentlemen in any quarter of Britain poſſeſs; and your authority as Juſtices of Peace, is particularly ample in Revenue matters. What office do the Statutes of George I. confer, and what duties do they require of all the inhabitants of cities, boroughs, and counties, whom they ſubject in penal conſequences, for not effectually making *hue and cry*, when the chance is a hundred to one that they hear not one word of the offence till it is paſt remedy?

medy? What becomes of your example of infants and abſent perſons in that inſtance?

Inſtead of raiſing a *hue and cry* againſt fraudulent diſtilleries within your diſtricts, which you yourſelves know would at once put an end to them, you are pleaſed to raiſe a moſt lamentable outcry againſt the Law of the Country, for requiring any aſſiſtance at your hands in protecting Government, and ſaving yourſelves from other taxes which muſt be laid upon you, if the Revenue, in this article, be defrauded.

Your imaginations have preſented to you ſtrange phantoms of colluſive proſecutions before your own tribunals as judges, and chimerical oppreſſions which never actually took place in any inſtance, and never can happen in a country where law exiſts.—Did any of you ever read or hear of a Revenue cauſe being decided againſt the ſubject in any Court in Britain, by fraud, colluſion, or treachery on the part of the Officers of the Revenue, the

Judges

Judges of the Law, or the profecutors for penalties?—The Revenue Boards have a power to mitigate penalties, even when they are juſtly incurred; and it is well known, that cauſes of that nature require to be very well founded, before a ſentence can be obtained unfavourable to the ſubject.

Any apprehenſion, therefore, of danger from theſe penal proſecutions, is a mere bugbear; and I again aſſert, that it is in your own power, by uſing a very moderate degree of your well-known influence over your own tenants and dependents, to prevent it abſolutely. If you mean to ſay that this is a miſtake, and that *Perthſhire* is in a different ſtate from the reſt of the Highlands of Scotland, ſurely no mortal would ever have dreamed of ſuch an exception, till you yourſelves had declared it.

Do you recollect what happened two years ago?—The country was then threatened with want of bread; yet many of your tenants perſiſted in converting their grain into

into Whiſky. Upon that occaſion, I am well informed, you, by your own authority, obliged them to deſiſt: Nay more, that ſome Gentlemen in a certain county, for the better ſecurity, ſeized upon their tenants Stills, and cauſed the poor people, with their own horſes, carry them to the Laird's houſe, where they were lodged in ſafe cuſtody, till the apprehenſion of danger was over, and then each man's Still and Utenſils were faithfully reſtored to him.

But the matter does not reſt there. All the laws hitherto made for ſubjecting the many to indemnify the few, have proceeded upon the principle of ſubſtantiating the protection which individuals have a right to from ſociety; and, in return for this, nothing is given but the ſame expectation of indemnity and ſupport in ſimilar circumſtances. Now it ſo happens, that the Act preſently under conſideration, is the only one in the Statute-book of Great Britain, and perhaps the *only law that ever paſſed in any age or country*, which holds out a ſpecial remuneration to a number of

ſubjects, for only doing their duty, by not injuring the Public ; and rewards a part of a nation, for not picking the pockets of the whole. You ſhall (ſays Government to the Highland Counties) have your corn diſtilled at your own doors, in a manner, and by implements allowed to none but yourſelves, providing only you will make us certain that you ſhall not ſmuggle into the low country, or hurt the public revenue. No, ſay the Gentlemen of the Perth Meeting: our conſtitutional rights and privileges are of a nature too valuable to be bartered for any commercial advantages whatever.

I can diſcover no propoſal of that kind made to the Gentlemen. No commercial advantage is meant to be given them ; none of their conſtitutional rights to be taken from them. Their poor tenants are to be allowed to drink their own Whiſky at an eaſy rate, and they are to be puniſhed by fines if they abuſe this privilege. If they cannot pay the fine, their maſters are to do it for them ; be-

cauſe

cauſe all the world knows, that nothing is eaſier for theſe maſters, than to prevent offences, if they ſhall be ſo inclined, and that by means very different from becoming Spies, or Concurrents to Officers of Exciſe.

But, Gentlemen, let me now for a moment ſuppoſe, that your complaints had a ſolid foundation, and that the licenſing clauſes of this Act, as framed, were inadvertently, or by ignorance, ill calculated to anſwer the ends in view; or that unguardedly, the Legiſlature, intending you a benefit, had really impoſed a hardſhip upon you in the mode of execution; allow me to aſk, if there is a man among you, who, upon ſerious and cool reflection, can think that this was a good reaſon for the violence and hoſtility which appear on the face of the Perthſhire Manifeſto?—*You*, of all men, were the laſt from whom ſuch a conduct was to be expected. It is the undoubted right of all his Majeſty's ſubjects, to apply to Parliament for redreſs of grievances, but not to ſound the trumpet of ſedition, as you have done.

I have even heard, though I ſcarcely believe it, that ſome of you did not ſcruple to charge his Majeſty's Miniſters with the crime of having formed a deliberate ſcheme of oppreſſing and ruining the Highlands. The Public will judge whether the Acts which paſſed in the laſt Seſſion of Parliament, do in general ſhow any ill-will to the Highlands of Scotland. But it is too well known, what a deep root the foul weed of faction has unhappily taken in this country, and how it affects and contaminates every public deliberation. Are you ſure, Gentlemen, that no ingredient of this kind has imperceptibly found its way into the Perth Reſolutions?

If you did not approve of the Act as it ſtood, why not ſay ſo with temper, and ſuggeſt what alterations or amendments ought in your opinion to be made? Why did you ſay nothing when the Act was depending in both Houſes of Parliament? Why did none of you afterwards ever deign to aſk a queſtion at any one who could have informed you how matters really

really ſtood?—You will ſay, that you have been ſince joined by all, or moſt of the other Highland Counties. True, the Perth Manifeſto has had its deſired effect. You have led the way, and many have blindly followed. I can produce to you one inſtance of the Gentlemen of a Highland diſtrict having met, and reſolved to execute the law, as they ſaw no objections to it; but who, after the Perth Reſolutions were tranſmitted to them, ſtopt ſhort, and began to be afraid that they had ſomehow betrayed the intereſts of their country.

The Gentlemen of Argyle-ſhire appear to have been more upon their guard againſt ſeduction. They acknowledge the favour which was meant to be done them by the Act; but, like men of ſenſe and moderation, ſtate their objections to ſome of the penal clauſes, while at the ſame time they propoſe a remedy, and form themſelves into an aſſociation to prevent fraudulent Stills. This is not the courſe you have choſen to follow. You have, in the ſevereſt terms, entirely reprobated that part of the

Act

Act which relates to the Highland Diſtillery, without ſo much as offering to ſubſtitute any-thing in its place; and you have named a very reſpectable Committee, to carry your Petition to Parliament, for a total repeal of that part of the Act. This, I may venture to aſſure you, will be a taſk very eaſily accompliſhed. The Legiſlature will meet you half-way. All who had occaſion to know the difficulties which occurred in obtaining ſo peculiar an indulgence to the Highlands of Scotland, will readily aſſent to this propoſition.

I believe, Gentlemen, I have exhauſted the argument contained in your Reſolutions. Let me now ſay a few words to a topic of a different kind, which, with much greater plauſibility and apparent good ſenſe, has been taken up by another Northern Diſtrict, *viz.* 'That *the ſize* of 'the Still permitted by the Act is *too tri-* '*vial*, and the licence-duty *too high*, to 'make it of any benefit to the operator.'— A calculation, too, appeared lately in the News-papers, of the expence and profit of

of a Thirty-gallon Still in the year; intended as a demonſtration, that no favour or abatement is, by the late Act, given to the Highlands, of the duties upon Spirits; and nothing, of conſequence, but reſtrictions and hardſhips impoſed upon them.

This is a fair argument; and, upon ſuppoſition of the facts being true, I acknowledge it is a good reaſon why a different regulation ſhould be made: But a calm inveſtigation of the buſineſs will ſhew, that the calculation is founded upon a miſtake.

If the late Statute was intended not only to beſtow a local convenience in the matter of Diſtillation, but alſo to give to the Highlands *a trade of Corn Spirits*, then perhaps a larger Still than 20 or 30 gallons would have been proper, and the reſtrictions in the Act injudicious. But if, on the other hand, no more was thereby meant than to allow the inhabitants of theſe diſtant places, to conſume, by diſtillation, their own barley in the place of its growth,

growth, and thereby to ſave the expence of carriage of the grain to entered Diſtilleries, and the carriage of the Spirits back again: If no trade or traffic was meant to be tolerated, but that of the Diſtiller retailing his manufacture in his own pariſh or diſtrict: I will venture to ſay, that the Act, in ſo far as it limits the *maximum* to 20, or, in particular circumſtances, to 30 gallons, *is right*; and that a larger ſize would have been unſuitable to the ſituation and circumſtances of many diſtant Highland pariſhes, for manufacture and conſumpt within themſelves.

When the Legiſlature, in pity to the neceſſities of the common people of Scotland in general, permitted them to uſe Stills even of *ten gallons content*, ſuch uſe was made of them, that it threatened ruin to the Revenue of Corn Spirits. The people, therefore, were entirely deprived of that privilege.—Now again, the Highlands in general are indulged with Stills of any ſize under 20, or under 30 gallons; and we are told, that they can make *no uſe of them.*

*them.* But ſo it is that all the Highlands are drinking Whiſky at this moment, and four-fifths of this Whiſky at leaſt is made in *ten-gallon Stills.*

It is ſaid to be an indiſputable fact, ‘ That a thirty-gallon Still cannot, at the ‘ utmoſt, diſtil more than 200 bolls of ‘ malt in a year, even by going cloſe day ‘ and night, for near eleven months in the ‘ year.’

Now, Gentlemen, I aſſert, upon good authority, and for the ſatisfaction of the Public it may be judicially eſtabliſhed, that a twenty-gallon Still, kept going night and day for ſix days, is capable, in that time, of manufacturing into Spirits four bolls of malt; and therefore, in eleven months, will diſtil 192 bolls—A thirty-gallon Still will work in proportion (*i. e.*) at leaſt 6 bolls in 6 days, and upwards of 300 bolls in the year.

It is next ſaid, ‘ That L. 1 *per* boll is ‘ a medium average price for malt: That ‘ ſuch malt will not, on an average, yield ‘ more than *ten* Scots pints of *pure unmix-*

'*ed Spirits*; and that one half of the malt 'uſed in the Highlands, will not yield 'ſo much.'

Mr Bald of Alloa has publiſhed, amongſt his uſeful Tables, the averages of the fiars for a number of counties for 21 years, from crop 1756 to crop 1776, both incluſive, reduced to Linlithgow or Scots ſtandard meaſure — And it thence appears, that the average of Bear for the following Counties, ſtood thus :—

| | | | |
|---|---|---|---|
| ABERDEEN, - - | L. | 0 12 | 8 |
| FORFAR, - - - | | 0 12 | 2 |
| NAIRN, - - | | 0 10 | 10 |
| DUMBARTON, - - | | 0 13 | 4 |
| INVERNESS, - | | 0 9 | 4 |
| PERTH, - - - | | 0 11 | 9 |
| BANFF, - - | | 0 12 | 11 |
| KINCARDINE, - - | | 0 11 | 4 |

If the bear of the Highland Diſtricts be *not equal in quality* to the lower parts of theſe Counties, then the price either is or ought to be ſo much *leſs*. But, let the price

price of a boll of Highland Perthſhire barley be ſuppoſed at an average to be 12s.—nay, if you pleaſe, 14s.—Does it coſt, in that country, ſix or eight ſhillings to convert this boll into malt?—In this converſion, it is proper to obſerve, that there is an increaſe nearly of one-fifth, *i. e.* a boll of barley ſwells almoſt into five firlots of malt; and this increaſe is more than ſufficient to repay the expence and trouble of the work. L. 1, or a Guinea *per* boll, is a good average price for *Lothian* malt, where the making of it is a ſeparate buſineſs, and where *the duties are paid.* But, do not the Highland Tenants ſteep their own malt? If they pay duties when they do ſo, it muſt be into ſome other receipt than the Exciſe-Office.—In the Highlands of Perthſhire, the average value of a boll of malt cannot exceed 15s.

A boll of L. 1 malt, will not, it is ſaid, produce more than *ten pints*, or five gallons of pure unmixed Spirits. What is meant by *pure unmixed Spirits*, I cannot aſcertain; becauſe Spirits may be brought

off at all ſtrengths, and it is their ſtrength that make their value. If the Gentlemen had ſaid either *Hydrometer* or *Viol-proof* Spirits, I would have underſtood the terms. Now, I affirm it as a known fact, that a boll of good Perthſhire, Aberdeen, or Elgin-ſhire malt, will generally produce a pint of Spirits for every ſhilling of its price; and this is expected from Lothian malt, even when the price is above a guinea. A boll of malt, therefore, of the value of 20s. does, in the Low Countries, produce in general 20 pints, or 10 gallons of *proof* Spirits; and what is termed inferior barley, ſuch as grows in the Highlands, will produce at leaſt 16 pints, or 8 gallons of ſuch Spirits.

If the boll of malt will not produce theſe quantities, then that malt ought, without diſpute, to be *cheap* in proportion. What title has a Highland Proprietor to exact the *beſt price* for his grain, if that grain be not *intrinſically worth the money?* Is it fair to complain that Government prevents

prevents the people from drinking Whiſkey, when they themſelves overcharge the materials of that liquor? Is it fair to make calculations againſt the duties of Government, when the chief article of that calculation ariſes from the exorbitant price put upon their own goods?—If a Gentleman or Tenant in the Low Country grows inferior barley, he muſt content himſelf with an inferior price. The Diſtiller knows the proportion of Spirits the different ſorts of grain will produce, and he pays accordingly. If the inferior barley of the Highlands be ſo *high priced*, the Spirits ought certainly to be *high* in proportion. But, *No*, ſays the Calculator, 2s. 6d. is beyond diſpute the *higheſt price* his pure unmixed Spirits ought to ſell for in the country. So the Highland Gentlemen muſt ſell *dear*, and buy *cheap*. They will make their Diſtiller pay as high for their malt as the beſt in Scotland is worth; and yet this ſame unhappy Diſtiller muſt give them pure unmixed Spirits at the

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loweſt price. Mighty reaſonable indeed! They inſiſt upon ſelling poor weak barley, and drinking *Aquafortis*, or *Spirit of Wine*, in return. I repeat again, if the Highland Proprietors over-value their Grain, they muſt allow the Diſtiller to over-value his Whiſky in proportion, unleſs they avow that they wiſh him to pay nothing to Government, in order that they may ſqueeze him themſelves.

The Calculator, having taken his data, proceeds to make out an accompt of debit and credit upon it. He ſtates *hypothetically*, for *grinding of malt*, *wages* to ſervants, expences of *fuel*, *intereſt* on ſtock, *tear* and *wear*, &c. On the other hand, he gives credit for L. 10 as the value of *grains* for feeding ten cattle at L. 1 each. The quantity he allows for producing theſe grains, is 200 bolls, meaning that each boll of malt produces *one* boll of grains, and that each boll of grains is worth *one ſhilling*. But it is an undiſputable fact, that every boll of malt produces *a boll and a half of grains*; and if the Gentleman will take

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the trouble to ſend to any Diſtillery about Edinburgh, he will find, that a boll of grains ſells for *one ſhilling and ſixpence.*— Grains in the Highlands, for Winter food, muſt be much more valuable than in the Low Country, not to *ſtall-feed* their cattle as with us, but to *keep them alive.* In place of L. 10, therefore, he ſhould have given credit for L. 3 Sterl. on each boll, which is L. 30. To this is to be added, the value of the burnt ale, which the Low Country Diſtiller counts upon at the rate of L. 5 and L. 7 *per* 100 bolls.

As an anſwer then to all his charges on the debit ſide, I maintain, that the off-falls *do more* than defray the daily expences of a *large diſtillery*, where every thing is executed upon a grand ſcale; and therefore they muſt do *much more* in the ſmall and œconomical caſes of which we are talking. Beſides, if a legal employment can be provided, ſuch as the attendance of a Still, for the wife, children, or neceſſary ſervant of a Highland Tenant, whereby they may in their own houſe, and

and in all weathers, ſave 8 or 10 l. a year, it muſt be conſidered a circumſtance of no little conveniency.

Now, Gentlemen, we come to the principal point at iſſue. Let us fairly enquire what are the duties which the late Act of Parliament impoſed upon *the whole Subjects of Great Britain*, the Highlands excepted; and compare them with what is to be exacted from the Highlands. The *difference* will ſhow at once, whether the Highlanders are at preſent acting either with wiſdom, diſcretion, or gratitude.—There are very many varieties of local ſituation in Great Britain, and yet the Legiſlature has not deigned to conſider how the inhabitants are thereby affected in any caſe but that of the Highlands. It has not, and perhaps could not attend to the different values of malt, of perſonal labour, of fuel, diſtance of carriage, or other *items* of that kind; but has laid the ſame duties, and the ſame reſtrictions, upon all, *the Highlanders excepted.* Let us ſee, then, whether you have, or have not, reaſon to complain.

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By the late Act of Parliament, the duties are exacted, *not* upon the *quantity* of corn, nor the *quantity of Spirits* distilled from it, but upon the liquor called *Wash*, which is produced about the middle of the process of spirit-making.--100 Gallons of this Wash, are, by the Statute, allowed to produce 20 gallons of Spirits of the strength of one to ten over hydrometer proof. Now, if one boll of malt, of the inferior barley before mentioned, produces eight gallons of Spirits, two bolls and two firlots will produce 20 gallons; therefore, *two bolls and two firlots of Malt, are equal to* 100 *gallons of Wash.*

The Act of Parliament orders, 'That 'for every gallon of Wort or Wash, there 'shall be paid by the Makers or Distillers 'thereof, the sum of *fivepence;*'—consequently the duty upon 100 gallons of Wash, is L. 2 : 1 : 8.

The Calculator admits, that 200 bolls may be manufactured in a year, by a *thirty-gallon Still.* The fact is, that the quantity should be at least 300; but we

ſhall ſuppoſe it only 200. — Let us find out, therefore, what is the legal duty upon 200 bolls of bear — Two bolls and two firlots, make *ten firlots* — Ten firlots conſequently produce a hundred gallons of Waſh. What then will be the duty upon 200 bolls, or 800 firlots, at L. 2 : 1 : 8 for each hundred gallons? — The anſwer is, L. 166 : 13 : 4 Sterling.

From this L. 166 : 13 : 4, is to be deducted, the difference of the Statutory ſtrength, and the ſtrength of the Highland Spirits, which may be as 1600 to 1277, or nearly ſo : —So that the neat legal duties upon 200 bolls of malt, tho' inferior, would be L. 133 : 5s.

Now, what duty do the Highlanders pay for a like quantity by this ſame Act of Parliament, the preſent object of their inconſiderate wrath?—Anſwer, L. 30.

Upon every hundred bolls of malt, then, the Highlanders may ſave about fifty guineas of the duties impoſed by the late Act itſelf, even by their own calcution, and that beſides the malt-duties in

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moſt caſes, both of which muſt be paid down every-where elſe in ready money.

Thus the former inconvenience of ſituation has, by the great liberality of Government, been changed into a ſolid and permanent advantage, if the phrenzy of the moment does not unhappily produce a contrary effect.

Thoſe who are averſe to the ſcheme altogether, will probably take advantage of this evil underſtanding among you, and will inſiſt that the Highlanders ſhall be again ſubjected to the general laws of Exciſe. They will ſay, Let them bring down their barley to the entered Diſtilleries, to be legally manufactured; or, let the Gentlemen of the Highlands join in erecting legal Diſtilleries in their own diſtricts. It will occur, that the ſituation of theſe ungrateful men has been too indulgently treated, and that the advantages of the intended relief, are greatly overbalanced by the danger of the experiment.

From the whole purport of the Act, it is demonſtrately clear, that its principle

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was *favour* to the Highlands, and *relief* to its inhabitants. What other motive could induce the Legiſlature to give down the public duties—to ſurrender every ſhilling of the penalties—and to allow the uſe of implements prohibited in all the reſt of Britain?

Had the Legiſlature, after trying all other methods of preventing the evils to the Revenue occaſioned by the Highland ſmuggling, and, without meaning to beſtow any favour in return, made the Heritors anſwerable for the offences of their tenants: the meaſure might have been juſtifiable in good policy, and ſupported by legal precedents in caſes of leſs neceſſity. But a very ſingular benefit being intended, and actually conferred at their own earneſt deſire, what ſhall we ſay to the conduct of thoſe who have gone ſuch outrageous lengths in oppoſing it? Inſtead of imagining penalties recovered—colluſive actions intended—ſpoils of Perthſhire Proprietors divided——would it not have been worth your while to have beſtowed

a few ſerious thoughts, in conſidering *how many bolls of bear* your reſpective pariſhes produced?—what might have been the ſum of duties ſaved in each pariſh?—and whether the ſavings might have been ſufficient to preponderate the danger of paying a few pounds once or twice in your lives, to the poor of your own diſtricts?

I ſhall now, Gentlemen, leave you to your own reflections. It was optional for you to accept the favour, or to reject it. In either caſe, you ought to have bowed with reverence to the Legiſlature, inſtead of publiſhing a libel againſt it, and moſt frowardly converting the well-meant kindneſs of Government into bitterneſs.

*Reipublicæ Cauſa.*